

43 Roosevelt County

0785 Bainville K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

	Certification	
Business Manager/Clerk:	John Baumann	Phone #: (406) 769-2321
(Signature)		(Date)
Chair, Board of Trustees:	Dana Berwick	
(Signature)		(Date)
County Superintendant	Jeri Toavs	
(Signature)		(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Resource Transfers Dist/Coops	LOCAL		Local
004	Resource Transfers Dist/Coops	LOCAL		Local
151	Resource Transfers Dist/Coops	LOCAL		Local
190	Resource Transfers Dist/Coops	LOCAL		Local
390	Vo Ed Tech Ed/Industrial Arts	STATE		State
391	Vo Ed All Career & Tech Ed Programs	STATE		State
392	Vo Ed All Career & Tech Ed Programs	STATE	Bus	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	ESEA Title I Capital Exp	FEDERAL		84.348A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
636	Resource Transfers Dist/Coops	LOCAL		Local
666	Local Gov Sev Tax (LGST)	STATE		State
700	EXTRACURRICULAR ATHLETICS AND ACTIVITIES	LOCAL		



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0785 Bainville K-12 Schools

Dalance Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	249,345.62	121,296.66	113,731.92	13,496.41
02	Taxes Receivable - Real and Personal (120-149)	39,019.61	12,726.24	13,674.95	
03	Taxes Receivable - Protested (150-159)	2,945.68	1,013.24	870.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	291,310.91	135,036.14	128,276.87	13,496.41
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	41,965.29	13,739.48	14,544.95	
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	249,345.62	121,296.66	113,731.92	13,496.41
52	TOTAL FUND BALANCE/EQUITY	249,345.62	121,296.66	113,731.92	13,496.41
53	TOTAL LIABILITIES AND FUND BALANCE	291,310.91	135,036.14	128,276.87	13,496.41



Trustees' Financial Summary FY2015-16

Submit ID: 0785-33365318

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0785 Bainville K-12 Schools

		Tuition Fund	Retirement Fund	Miscellaneous	Adult Education
		Tuluon Fund	Reurement rund	Programs Fund	Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	(764.41)	103,320.78	340,261.36	3,811.19
02	Taxes Receivable - Real and Personal (120-149)	3,243.18			1,078.52
03	Taxes Receivable - Protested (150-159)	259.84			40.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,738.61	103,320.78	340,261.36	4,929.73
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)	3,503.02			1,118.54
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(764.41)	103,320.78	340,261.36	3,811.19
52	TOTAL FUND BALANCE/EQUITY	(764.41)	103,320.78	340,261.36	3,811.19
53	TOTAL LIABILITIES AND FUND BALANCE	2,738.61	103,320.78	340,261.36	4,929.73



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0785 Bainville K-12 Schools

		Traffic Education	Non-Operating	Lease-Rental Fund	Compensated
		Fund	Fund		Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,449.96		13,495.71	15,237.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,449.96		13,495.71	15,237.32
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,449.96		13,495.71	15,237.32
52	TOTAL FUND BALANCE/EQUITY	7,449.96		13,495.71	15,237.32
53	TOTAL LIABILITIES AND FUND BALANCE	7,449.96		13,495.71	15,237.32



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		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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0785 Bainville K-12 Schools

Name		D u	nance Sheet					
ASSETS AND OTHER DEBITS			Technology Fund	Flexibility Fund		Debt Service Fund		
ASSETS AND OTHER DEBITS								
Note		ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)		
02 Taxes Receivable - Real and Personal (120-149) 3,579,34 03 Taxes Receivable - Protested (150-159) 277,56 04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) <	ASS	ETS AND OTHER DEBITS						
0.3 Taxes Receivable - Protested (150-159) 277.56 ————————————————————————————————————	01	Cash & Investments (101-119) Less Warrants Payable (620)	42,970.53	360,970.69				
04 Receivables from Other Funds (160-179)	02	Taxes Receivable - Real and Personal (120-149)	3,579.34					
05 Jue From Other Governments (180) ————————————————————————————————————	03	Taxes Receivable - Protested (150-159)	277.56					
06 Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)						
07 Inventories (220 & 230) <td>05</td> <td>Due From Other Governments (180)</td> <td></td> <td></td> <td></td> <td></td>	05	Due From Other Governments (180)						
08 Prepaid Expenses (240) ————————————————————————————————————	06	Other Current Assets (190-210)						
09 Deposits (250) 46,827.43 360,970.69 1 DEF**** RED OUTFLOWS 360,970.69 1 21 Deferred Outflows (501) 360,970.69 1 22 Payable to Other Funds (601-606) 360,970.69 1 23 Due to Other Governments (611) 360,000.00 1 25 Other Current Liabilities (621-679) 360,000.00 360,000.00 27 Other Liabilities (690 - 699) 370,000.00 370,000.00 370,000.00 35 TOTAL LIABILITIES 370,000.00	07	Inventories (220 & 230)						
20 TOTAL ASSETS AND OTHER DEBITS 46,827.43 360,970.69	08	Prepaid Expenses (240)						
DEFERED OUTFLOWS Image: Control of the properties of the prop	09	Deposits (250)						
21 Deferred Outflows (501) Image: Control of the Control of Con	20	TOTAL ASSETS AND OTHER DEBITS	46,827.43	360,970.69				
LIABILITIES Management Management Management 22 Payable to Other Funds (601-606) ————————————————————————————————————								
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)						
23 Due to Other Governments (611)	LIA	BILITIES						
25 Other Current Liabilities (621-679)	22	Payable to Other Funds (601-606)						
27 Other Liabilities (690 - 699)	23	Due to Other Governments (611)						
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)						
DEFERED INFLOWS 36 Deferred Inflows (680) 3,856.90 ————————————————————————————————————	27	Other Liabilities (690 - 699)						
36 Deferred Inflows (680) 3,856.90 3,856.90 FUND BALANCE/EQUITY 38 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 42,970.53 360,970.69 52 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69 53 360,970.69 54 360,970.69 55 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69 55 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69 55 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69 56 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69 57 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69 <th <="" colspan="2" td=""><td>35</td><td>TOTAL LIABILITIES</td><td></td><td></td><td></td><td></td></th>	<td>35</td> <td>TOTAL LIABILITIES</td> <td></td> <td></td> <td></td> <td></td>		35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) Seserve for Endowments (954) 47 TIF Fund Balance For Budget Seserve for Budget 48 Fund Balance for Budget 42,970.53 360,970.69 52 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69	DEF	ERRED INFLOWS						
37 Reserve for Inventories (951)	36	Deferred Inflows (680)	3,856.90					
38 Reserve for Encumbrances (953)	FUN	D BALANCE/EQUITY						
39 Reserve for Endowments (954) Second	37	Reserve for Inventories (951)						
47 TIF Fund Balance For Budget 42,970.53 360,970.69 48 Fund Balance for Budget 42,970.53 360,970.69 52 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69	38	Reserve for Encumbrances (953)						
48 Fund Balance for Budget 42,970.53 360,970.69 52 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69	39	Reserve for Endowments (954)						
52 TOTAL FUND BALANCE/EQUITY 42,970.53 360,970.69	47	TIF Fund Balance For Budget						
	48	Fund Balance for Budget	42,970.53	360,970.69				
53 TOTAL LIABILITIES AND FUND BALANCE 46,827.43 360,970.69	52	TOTAL FUND BALANCE/EQUITY	42,970.53	360,970.69				
	53	TOTAL LIABILITIES AND FUND BALANCE	46,827.43	360,970.69				



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Balance Sneet					
		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
			runu	Enter prise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		669,287.94		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		669,287.94		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		669,287.94		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		669,287.94		
53	TOTAL LIABILITIES AND FUND BALANCE		669,287.94		



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0785 Bainville K-12 Schools

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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0785 Bainville K-12 Schools

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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0785 Bainville K-12 Schools

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS	(01)	(02)	(01)	(02)
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.34		91.016.53	
04	Receivables from Other Funds (160-179)	00.54		71,010.55	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	66.34		91,016.53	
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	66.34		91,016.53	
52	TOTAL FUND BALANCE/EQUITY	66.34		91,016.53	
53	TOTAL LIABILITIES AND FUND BALANCE	66.34		91,016.53	



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0785 Bainville K-12 Schools

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,428.50	62,221.08		15,238.05
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	4,428.50	62,221.08		15,238.05
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	4,428.50	62,221.08		
25	Other Current Liabilities (621-679)				15,238.05
35	TOTAL LIABILITIES	4,428.50	62,221.08		15,238.05
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,428.50	62,221.08		15,238.05



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0785 Bainville K-12 Schools

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary FY2015-16

Submit ID: 0785-33365318

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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

Submit ID: 0785-33365318

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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

PRC Revenue 2015 Value 2016 Value 1 1110 District Tax Levy 203,580.01 215,408.18 1 190 Penaltics and Interest on Taxes 250.37 353.89 1 510 Interest Earnings 161.65 745.56 1 900 Other Revenue from Local Sources 1,582.15 50.00 1 910 Rentals 144.8 0.00 1 915 Fees - Users/Resulte of Supplies 27.99 726.48 3 110 Direct State Aid 644.064.78 695.118.65 3 111 Quality Educator 59,395.05 67.878.92 3 112 At Risk Student 2,939.83 2,675.89 3 113 Indian Education For All 3427.20 38.41.92 3 114 American Indian Achievement Gap 2,800.00 3,690.00 3 115 State Spec Ed Allowable Cost Pymt to Districts 39.717.41 445.203.29 3 116 Data For Achievement 2,250.00 3,680.00 3 118 Natural Resource Development 4,428.90 7,803.81 3 120 State Guita Earl Ford Achievement Gap 2,502.00 3,8973.34 3 445 State Combined Fund School Block Grant 0,00 8,922.16	Currer	nt Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
1190 Penalties and Interest on Taxes 250.37 353.89 1510 Interest Earnings	PRC	Revenue	2015 Value	2016 Value
1510 Interest Earnings		1110 District Tax Levy	203,580.01	215,408.18
1900 Other Revenue from Local Sources 1,882,15 0,00 1910 Rentals 144,48 0,00 1945 Fees - Users/Resale of Supplies 27799 726,48 3110 Direct State Aid 644,0478 6695,118,65 3111 Quality Educator 2,993,950 67,078,92 3112 At Risk Student 2,993,83 2,675,89 3113 Indian Education For All 3,427,20 3,841,92 3114 American Indian Achievement Gap 2,800,00 3,690,00 3115 State Spec Ed Allowable Cost Pymt to Districts 39,717,41 45,203,29 3116 Data For Achievement 2,500,00 3,690,00 3118 Natural Resource Development 4,289,2 7,803,81 3120 State Guaranteed Tax Base Aid 0,00 38,973,34 3445 State Combined Fund School Block Grant 40,709,71 40,709,71 3445 State Combined Fund School Block Grant 40,709,71 40,709,71 3445 State Combined Fund School Block Grant 40,709,71 40,709,71 3446 Sb96 Block Grant Reimbursement 21,207,62 0,00 3446 Sb96 Block Grant Reimbursement 21,207,62 0,00 3446 Sb96 Block Grant Reimbursement 3,888,37 -15,214,00 Total Turrent Reveruse, Other Financing Sources and Residual Equity Transfers In:		1190 Penalties and Interest on Taxes	250.37	353.89
1910 Renul		1510 Interest Earnings	161.65	745.56
1945 Fees - Users/Resale of Supplies 27.94 3110 Direct State Aid 644,064.78 695,118.65 3111 Quality Educator 59,395.05 67,078.92 3112 At Risk Student 2,939.83 2,675.88 3113 Indian Education For All 3,427.20 3,841.92 3114 American Indian Achievement Gap 2,800.00 3,690.00 3115 State Spec Ed Allowable Cost Pymt to Districts 3116 Data For Achievement Gap 2,800.00 3,680.00 3,115 State Spec Ed Allowable Cost Pymt to Districts 2,570.00 3,680.00 3115 State Spec Ed Allowable Cost Pymt to Districts 2,570.00 3,680.00 3,115 State Spec Ed Allowable Cost Pymt to Districts 2,570.00 3,680.00 3,115 State Spec Ed Allowable Cost Pymt to Districts 4,428.92 7,803.81 3120 State Guaranteed Tax Base Aid 0,00 38,973.34 3445 State Combined Fund School Block Grant 40,709.71 40,709		1900 Other Revenue from Local Sources	1,582.15	0.00
		1910 Rentals	144.48	0.00
		1945 Fees - Users/Resale of Supplies	27.99	726.48
		3110 Direct State Aid	644,064.78	695,118.65
3113 Indian Education For All 3,427.20 3,841.92 3114 American Indian Achievement Gap 2,800.00 3,690.00 3115 State Spec Ed Allowable Cost Pymt to Districts 39,717.41 45,203.29 3116 Data For Achievement 2,520.00 3,680.00 3118 Natural Resource Development 4,428.92 7,803.81 3120 State Guaranteed Tax Base Aid 0.00 38,973.34 3445 State School Block Grant 40,709,71 40,709,71 3445 State Combined Fund School Block Grant 40,709,71 40,709,71 3445 State Combined Fund School Block Grant 40,709,71 40,709,71 3445 State Combined Fund School Block Grant 40,709,71 40,709,71 3446 Seb Block Grant Reimbursement 12,067.62 0.00 3440 Montana Oil and Gas Tax 549,176.08 523,020.75 3460 Montana Oil and Gas Tax 549,176.08 523,020.75 3470 Montana Oil and Gas Tax 549,176.08 523,020.75 3480 Summer Summar S		3111 Quality Educator	59,395.05	67,078.92
		3112 At Risk Student	2,939.83	2,675.89
3115 State Spec Ed Allowable Cost Pymt to Districts 39,717.41 45,203.29 3116 Data For Achievement 2,520.00 3,680.00 3118 Natural Resource Development 4,428.92 7,803.81 3120 State Guaranteed Tax Base Aid 0.00 38,973.34 3444 State School Block Grant 40,709.71 40,709.71 3445 State Combined Fund School Block Grant 40,709.71 40,709.71 3446 S896 Block Grant Reimbursement 12,067.62 0.00 3460 Montana Oil and Gas Tax 549,176.08 523,020.75 1010 Material Prior Period Revenue Adjustments 3,888.37 -15,214.00 Total Current Revenue, Other Financing Sources and Residual Equity Transfers In: 1,570,881.62 1,642,738.55 Current Expenditures Other Financing Sources Salaries 2,190.00 3,581.11 2XX Personal Services Salaries 369,934.18 601,355.23 2XX Personal Services Salaries 369,934.18 601,355.23 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Professional and Technical Services 36,688.00 6,689.40 5XX Other Purchased Professional 36,042.61 3,649.41 3,649.41 5XX Supplies Add terials 36,043.71 3,617.81 4XX Purchased Professional 36,042.61 3,649.41 3,649.41 5XX Other Purchased Services 14,514.44 26,128.39 5XX Other Purchased Services 14,514.44 26,128.39 5XX Supplies Supplies 36,043.61 3,647.81 3,647.81 3445 State Guardine Guardi		3113 Indian Education For All	3,427.20	3,841.92
3116 Data For Achievesses 2,520.00 3,680.00 3118 Natural Resource Development 4,428.92 7,803.81 3120 State Guaranteed Tax Base Aid 0.00 38,973.34 3444 State School Block Grant 40,709.71 40,709.71 3445 State Combined Furth School Block Grant 0.00 8,922.16 3446 SB96 Block Grant Reimbursement 12,067.62 0.00 3460 Montan Oil and Gas Tax 549,176.08 523,020.75 3460 Montan Oil and Gas Tax 549,176.08 523,020.75 3476 Data Furth Prior Period Revenue Adjustments 3,888.37 -15,214.00 Total Current Everbitures, Other Financing Sources and Residual Equity Transfers In: 1,570,881.62 1,642,738.55 Current Everbitures, Other Financing Sources and Residual Equity Transfers Out: Fund Code of the Code o		3114 American Indian Achievement Gap	2,800.00	3,690.00
3118 Natural Resource Development 4,428.92 7,803.81 3120 State Guaranteed Tax Base Aid 0.00 38,973.34 3444 State School Block Grant 40,709.71 40,709.71 3445 State Combined Fund School Block Grant 0.00 8,922.16 3446 SB96 Block Grant Reimbursement 12,067.62 0.00 3460 Montana Oil and Gas Tax 549,176.08 523,020.75 6100 Material Prior Period Revenue Adjustments 3,888.37 -15,214.00 7		3115 State Spec Ed Allowable Cost Pymt to Districts	39,717.41	45,203.29
3120 State Guaranteed Tax Base Aid 3444 State School Block Grant 40,709.71 40,709.71 3445 State Combined Fund School Block Grant 5446 State Combined Fund School Block Grant 5446 State Combined Fund School Block Grant 5446 State Stat		3116 Data For Achievement	2,520.00	3,680.00
3444 State School Block Grant		3118 Natural Resource Development	4,428.92	7,803.81
3445 State Combined Fund School Block Grant 0.00 8.922.16		3120 State Guaranteed Tax Base Aid	0.00	38,973.34
3446 SB96 Block Grant Reimbursement 12,067.62 0.00 3460 Montana Oil and Gas Tax 549,176.08 523,020.75 6100 Material Prior Period Revenue Adjustments 3,888.37 -15,214.00 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 1,570,881.62 1,642,738.55 Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code OI		3444 State School Block Grant	40,709.71	40,709.71
3460 Montana Oil and Gas Tax 549,176.08 523,020.75 6100 Material Prior Period Revenue Adjustments 3,888.37 -15,214.00 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 1,570,881.62 1,642,738.55 Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01 PRC		3445 State Combined Fund School Block Grant	0.00	8,922.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 1,570,881.62 1,642,738.55		3446 SB96 Block Grant Reimbursement	12,067.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 1,570,881.62 1,642,738.55		3460 Montana Oil and Gas Tax	549,176.08	523,020.75
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01		6100 Material Prior Period Revenue Adjustments	3,888.37	-15,214.00
PRC Program Function Object 2015 Value 2016 Value 180 Summer School 1XXX Instruction 1XXX Personal Services - Salaries 2,190.00 3,581.11 2XX Personal Services - Employee Benefits 11.77 0.00 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,889.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81	Total (Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,570,881.62	1,642,738.55
180 Summer School 1XXX Instruction 1XX Personal Services - Salaries 2,190.00 3,581.11 2XX Personal Services - Employee Benefits 11.77 0.00 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 51.3XX Personal Services - Salaries 369,934.18 601,355.23 2XXX Personal Services - Employee Benefits 61,387.46 100,842.53 3XXX Purchased Professional and Technical Services 2,049.60 5,221.75 4XXX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81	Currer	nt Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
1XXX Instruction 1XX Personal Services - Salaries 2,190.00 3,581.11 2XX Personal Services - Employee Benefits 11.77 0.00 1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XXX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81	PRC	Program Function Object	2015 Value	2016 Value
1XX Personal Services - Salaries 2,190.00 3,581.11 2XX Personal Services - Employee Benefits 11.77 0.00 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 500 1XXX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		180 Summer School		
2XX Personal Services - Employee Benefits 11.77 0.00 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 500 1XX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		1XXX Instruction		
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		1XX Personal Services - Salaries	2,190.00	3,581.11
1XXX Instruction 1XX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		2XX Personal Services - Employee Benefits	11.77	0.00
1XX Personal Services - Salaries 369,934.18 601,355.23 2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		1XX Regular Education Programs - Elementary/Secondary		
2XX Personal Services - Employee Benefits 61,387.46 100,842.53 3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		1XXX Instruction		
3XX Purchased Professional and Technical Services 2,049.60 5,221.75 4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		1XX Personal Services - Salaries	369,934.18	601,355.23
4XX Purchased Property Services 6,688.00 6,869.44 5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		2XX Personal Services - Employee Benefits	61,387.46	100,842.53
5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		3XX Purchased Professional and Technical Services	2,049.60	5,221.75
5XX Other Purchased Services 14,514.44 26,128.39 6XX Supplies and Materials 103,142.77 36,177.81		4XX Purchased Property Services	6,688.00	6,869.44
6XX Supplies and Materials 103,142.77 36,177.81		5XX Other Purchased Services	14,514.44	26,128.39
810 Dues and Fees 5,869.13 2,471.65		6XX Supplies and Materials	103,142.77	36,177.81
		810 Dues and Fees	5,869.13	2,471.65



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ent Expe	nditures, Other	Financing Uses and Residual Equity Transfers Out:		Fund Code 0
Prog	ram Functio	n Object	2015 Value	2016 Value
	21XX S	upport Services - Students		
		1XX Personal Services - Salaries	26,978.04	0.0
		2XX Personal Services - Employee Benefits	119.89	0.0
		5XX Other Purchased Services	436.88	1,437.2
		6XX Supplies and Materials	372.80	2,991.4
		810 Dues and Fees	55.00	0.0
	222X E	ducational Media Services		
		1XX Personal Services - Salaries	36,891.38	28,541.8
		2XX Personal Services - Employee Benefits	162.19	120.8
		6XX Supplies and Materials	3,637.92	737.4
	23XX S	upport Services - General Administration		
		1XX Personal Services - Salaries	120,292.50	124,439.30
		2XX Personal Services - Employee Benefits	8,514.56	9,690.9
		3XX Purchased Professional and Technical Services	31,417.98	5,244.5
		4XX Purchased Property Services	230.00	0.0
		5XX Other Purchased Services	13,075.09	14,068.3
		6XX Supplies and Materials	5,914.91	4,195.4
		7XX Property and Equipment Acquisition	2,099.00	0.0
		810 Dues and Fees	5,432.19	6,123.0
		8XX Other Expenditures	50.00	0.0
	24XX S	upport Services - School Administration		
		1XX Personal Services - Salaries	9,689.68	5,912.0
		2XX Personal Services - Employee Benefits	46.77	24.7
		3XX Purchased Professional and Technical Services	0.00	675.0
		5XX Other Purchased Services	3,208.03	2,529.5
		6XX Supplies and Materials	2,010.35	3,850.8
		810 Dues and Fees	0.00	500.00
	25XX S	upport Services - Business		
		1XX Personal Services - Salaries	46,601.35	50,880.4
		2XX Personal Services - Employee Benefits	5,815.33	7,396.6
		3XX Purchased Professional and Technical Services	12,300.00	8,000.0
		5XX Other Purchased Services	6,578.47	1,491.1
		6XX Supplies and Materials	1,238.81	990.1
		810 Dues and Fees	1,475.00	3,435.0
		8XX Other Expenditures	117.00	0.0
	26XX (peration and Maintenance of Plant Services		
		1XX Personal Services - Salaries	27,506.05	44,976.3
		2XX Personal Services - Employee Benefits	1,349.10	2,448.9
		4XX Purchased Property Services	74,763.16	644.5
		5XX Other Purchased Services	27,495.00	0.0
		6XX Supplies and Materials	4,966.52	3,885.2
		7XX Property and Equipment Acquisition	27.26	0.00



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ı Expenditui	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Cod
Program	Function	Object	2015 Value	2016 Value
	27XX Stu	dent Transportation Services		
		1XX Personal Services - Salaries	0.00	52
		2XX Personal Services - Employee Benefits	0.00	
		6XX Supplies and Materials	1,208.00	3,22
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition	3,833.02	
		8XX Other Expenditures	54,737.90	54,67
280 Specia	al Education	- Local and State		
	1XXX Ins	truction		
		1XX Personal Services - Salaries	96,722.45	94,36
		2XX Personal Services - Employee Benefits	6,700.43	7,68
		5XX Other Purchased Services	1,506.79	1,41
		6XX Supplies and Materials	4,550.75	84
	21XX Sup	oport Services - Students	,	
		3XX Purchased Professional and Technical Services	1,603.82	46
	62XX Res	ources Transferred to Other School Districts or Cooperatives	,	
		920 Resources Transferred to Other School Districts or Cooperatives	2,813.58	3,22
390 State	Career & Tee	chnical Ed Entitlement - Undistributed	_,,	-,
	1XXX Ins			
		1XX Personal Services - Salaries	89,623.22	88,10
		2XX Personal Services - Employee Benefits	11,281.97	24,22
		4XX Purchased Property Services	122.85	26
		5XX Other Purchased Services	300.07	20
		6XX Supplies and Materials	559.61	61
		810 Dues and Fees	0.00	Ģ
	34XX Ext	racurricular - Activities	0.00	,
	JAAA EAU	5XX Other Purchased Services	352.07	
410 Micco	llancous Fode	eral Grants Direct from Feds	332.07	
410 Misce	1XXX Ins			
	IAAA IIIS	4XX Purchased Property Services	148.50	
420 Title 1	Dont A Imr	proving Basic Programs	146.50	
420 Tiue i	ı, Fart A, Illiş 1XXX İns			
	IAAA IIIS	5XX Other Purchased Services	572.22	
			573.23	
710 C.L.	1011	6XX Supplies and Materials	859.39	
710 Scnoo	=	Extracurricular Activities		
	23XX Sup	port Services - General Administration	252.10	
	A	3XX Purchased Professional and Technical Services	373.18	
	27XX Stu	dent Transportation Services		_
		1XX Personal Services - Salaries	3,914.26	3,76
		2XX Personal Services - Employee Benefits	215.30	23
		5XX Other Purchased Services	64.54	
		6XX Supplies and Materials	138.10	1,15



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Curre	<mark>nt Expenditui</mark>	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		34XX Ext	racurricular - Activities		
			1XX Personal Services - Salaries	36,928.42	50,186.73
			2XX Personal Services - Employee Benefits	291.44	243.54
			5XX Other Purchased Services	4,569.54	17,201.06
			6XX Supplies and Materials	2,023.61	319.19
			810 Dues and Fees	508.00	460.00
	720 Schoo	l Sponsored A	Athletics		
		27XX Stu	dent Transportation Services		
			1XX Personal Services - Salaries	2,376.85	2,346.88
			2XX Personal Services - Employee Benefits	79.30	55.58
			6XX Supplies and Materials	1,127.38	2,307.18
		35XX Ext	racurricular - Athletics		
			1XX Personal Services - Salaries	41,874.50	42,241.94
			2XX Personal Services - Employee Benefits	200.24	199.43
			3XX Purchased Professional and Technical Services	0.00	502.00
			5XX Other Purchased Services	9,834.48	5,935.96
			6XX Supplies and Materials	1,939.19	807.89
			810 Dues and Fees	7,035.00	4,280.00
	910 Food	Services			
		31XX Foo	d Services		
			1XX Personal Services - Salaries	43,742.53	44,062.40
			2XX Personal Services - Employee Benefits	1,857.17	1,386.12
			5XX Other Purchased Services	143.00	0.00
			6XX Supplies and Materials	24,673.15	0.00
			810 Dues and Fees	100.00	0.00
	999 Undis	tributed			
		61XX Ope	erating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	9,838.22	8,587.38
Total (Current Expe	nditures, Oth	ner Financing Uses and Residual Equity Transfers Out:	1,518,000.61	1,583,897.18



43 Roosevelt County

		Schedule Of Ch	<mark>anges Worksh</mark> o	eet	Fund (Code 01	
Beginning Fund Balance					190,504.25	(1)	
Total Current Revenues, Oth	1,642,738.55	(2)					
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 1,583,897.18							
Increase/Decrease of Reserve	e for Inventories	3					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbrai	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
					0.00	(4)	
Ending Fund Balance (1 + 2	- 3 + 4)				249,345.62	(5)	



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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Reve	enues, Other Financ	cing Sources and Residual Equity Transfers In:		Fund Code 10
PRC Re	venue		2015 Value	2016 Value
111	10 District Tax Levy	1	74,054.76	71,421.68
119	90 Penalties and Inte	erest on Taxes	93.45	120.89
151	10 Interest Earnings		4,497.12	329.99
222	20 County On-Scheo	dule Trans Reimb	27,739.38	35,881.03
321	10 State On-Schedu	e Trans Reimb	28,080.29	32,049.55
344	44 State School Bloo	ck Grant	9,423.64	9,423.64
344	46 SB96 Block Gran	nt Reimbursement	4,563.60	0.00
346	60 Montana Oil and	Gas Tax	90,000.00	50,000.00
Total Curren	t Revenues, Other	Financing Sources and Residual Equity Transfers In:	238,452.24	199,226.78
Current Exp	<mark>enditures, Other Fi</mark>	nancing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC Prog	gram Function	Object	2015 Value	2016 Value
1XX	Regular Education	n Programs - Elementary/Secondary		
	23XX Suj	pport Services - General Administration		
		1XX Personal Services - Salaries	12,915.00	13,560.72
		2XX Personal Services - Employee Benefits	57.36	50.32
		5XX Other Purchased Services	6,457.91	0.00
		6XX Supplies and Materials	0.00	228.00
		810 Dues and Fees	0.00	55.00
	25XX Suj	pport Services - Business		
		1XX Personal Services - Salaries	0.00	6,787.52
		2XX Personal Services - Employee Benefits	27.44	25.31
		6XX Supplies and Materials	0.00	29.98
	26XX Op	eration and Maintenance of Plant Services		
		4XX Purchased Property Services	0.00	628.70
		6XX Supplies and Materials	0.00	64.47
	27XX Stu	dent Transportation Services		
		1XX Personal Services - Salaries	114,313.52	114,645.84
		2XX Personal Services - Employee Benefits	5,804.68	6,658.68
		3XX Purchased Professional and Technical Services	1,195.00	675.00
		4XX Purchased Property Services	27,743.80	16,735.23
		5XX Other Purchased Services	240.07	251.85
		6XX Supplies and Materials	40,902.72	23,158.04
		810 Dues and Fees	43.30	179.35
Total Curren	t Expenditures, Ot	her Financing Uses and Residual Equity Transfers Out:	209,700.80	183,734.01



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		Schedule Of C	<mark>hanges Workshe</mark>	et		Fund C	Code 10
Beginning Fund Balance						105,803.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							
Increase/Decrease of Reserve	for Inventories	;					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	for Encumbrar	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, O	ther Financi	ng Sourc	es and Residual Equity Tra	ansfers In:				Fund C	ode 11
PRC	Revenue							2015 Value	2016 Va	alue
	1110 Distri	ct Tax Levy						31,741.92	7.	,140.16
	1111 Distri	ct Levy - Rea	al Property	/				17,483.47	64	,743.11
	1190 Penal	ties and Inter	est on Tax	xes				60.53		107.88
	1510 Interes	est Earnings						73.44		295.49
	3460 Mont	ana Oil and C	Gas Tax					60,000.00	10	,000.00
Total C	urrent Reven	ues, Other Fi	inancing	Sources and Residual Equi	ity Transfers	In:		109,359.36	82	,286.64
Curren	t Expenditure	<mark>s, Other Fin</mark> a	ancing Us	ses and Residual Equity Tr	ansfers Out:				Fund (Code 11
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regula	ar Education	Program	s - Elementary/Secondary	7					
		27XX Stud	ent Tran	sportation Services						
			6XX Sı	applies and Materials				0.00	1	,374.67
			7XX Pı	roperty and Equipment Acqu	uisition			75,200.00	56	,200.00
Total C	urrent Expen	ditures, Othe	er Financ	ing Uses and Residual Equ	iity Transfer	s Out	:	75,200.00	57	,574.67
				Schedule Of Ch	anges Wo	rksł	neet		Fund (Code 11
Beginn	ning Fund Bala	nce							89,019.95	(1)
Total C	Current Revenu	es, Other Fin	ancing So	ources and Residual Equity T	Γransfers In				82,286.64	(2)
Total C	Current Expend	litures, Other	Financing	Uses and Residual Equity	Transfers Out	:			57,574.67	(3)
Increas	se/Decrease of	Reserve for I	nventorie	3						
7	This Year		0.00	Less Last Year	0.0	00	(4a)	0.00		
Increas	se/Decrease of	Reserve for E	Encumbrai	nces						
7	This Year		0.00	Less Last Year	0.0	00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	(1+2-3+4	4)						113,731.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	nt Revenues, (Other Financi	ing Sourc	es and Residual Equity T	Transfers In:				Fund C	Code 12
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	rest Earnings						2.55		8.72
	1611 Nati	ional School L	unch Prog	ram				72,382.50		0.00
	1621 Lun	ch Sales						0.00	65	,527.30
	4550 Fede	eral Child Nut	rition					28,702.76	30	,993.38
	6100 Mat	erial Prior Per	iod Reven	ue Adjustments				0.00	<u>. </u>	321.33
Total (Current Reve	nues, Other F	inancing	Sources and Residual Eq	quity Transfe	ers In:		101,087.81	96	,850.73
Curre	<mark>nt Expenditur</mark>	es, Other Fin	ancing Us	ses and Residual Equity	Transfers O	ut:			Fund (Code 12
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	910 Food S		10.							
		31XX Food						15 247 25	8,608.15	
				ersonal Services - Salaries ersonal Services - Employ				15,347.25 865.82	8,608.1 156.2	
		3XX Purchased Professional and Technical Services							42.6	
	4XX Purchased Property Services							0.00 628.00	0.0	
		5XX Other Purchased Services								0.00
		6XX Supplies and Materials							99	,508.67
			810 Dues and Fees						12	121.00
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual E	quity Transf	ers Out	:	94,763.52	108	,436.64
				Schedule Of C	<mark>changes W</mark>	orks	heet		Fund (Code 12
Begin	ning Fund Bal	lance							25,082.32	(1)
Total	Current Rever	nues, Other Fir	nancing So	ources and Residual Equity	y Transfers In	ı			96,850.73	(2)
Total	Current Exper	nditures, Other	Financing	g Uses and Residual Equit	y Transfers C	ut			108,436.64	(3)
Increa	ase/Decrease o	f Reserve for I	nventorie	3						
	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increa	ase/Decrease o	f Reserve for I	Encumbra	nces						
	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)						13,496.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Curren	t Revenues, Othe	r Financing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 13
PRC	Revenue					2015 Value	2016 Va	alue
	1110 District T	Гах Levy				16,136.56	18	,242.81
	1190 Penalties	and Interest on Tax	kes			6.60	6.60	
Total C	Current Revenues,	, Other Financing	Sources and Residual Equ	ity Transfers In:		16,143.16	18	,272.20
Curren	<mark>it Expenditures, C</mark>	Other Financing Us	ses and Residual Equity Tr	ransfers Out:			Fund (Code 13
PRC	Program Fu	ınction Object				2015 Value	2016 Va	lue
	280 Special Ed	ucation - Local an	d State					
	1X	XXX Instruction						
		1XX P	ersonal Services - Salaries			15,642.15	15	,093.43
		2XX P	ersonal Services - Employee	Benefits		2,394.83	2	2,049.36
Total C	Current Expenditu	ıres, Other Financ	ing Uses and Residual Equ	iity Transfers Ou	t:	18,036.98	17	,142.79
			Schedule Of Ch	<mark>anges Works</mark>	heet		Fund (Code 13
Begini	ning Fund Balance						-1,893.82	(1)
Total (Current Revenues,	Other Financing So	ources and Residual Equity 7	Transfers In			18,272.20	(2)
Total (Current Expenditur	res, Other Financing	g Uses and Residual Equity	Transfers Out			17,142.79	(3)
Increa	se/Decrease of Res	serve for Inventorie	S					
-	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Res	serve for Encumbra	nces					
-	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1	+2-3+4)					-764.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, (enues, Other Financing Sources and Residual Equity Transfers In:					
PRC	Revenue			2015 Value	2016 Value		
	1510 Inter	rest Earnings		15.33	187.02		
	1900 Othe	er Revenue fro	om Local Sources	334.58	3,564.95		
	2240 Cou	nty Retiremen	at Distribution	340,000.00	270,173.93		
Total C	Current Reve	nues, Other F	inancing Sources and Residual Equity Transfers In:	340,349.91	273,925.90		
<mark>Curren</mark>	t Expenditur	es, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 14		
PRC	Program	Function	Object	2015 Value	2016 Value		
	180 Summ						
		1XXX Inst					
			2XX Personal Services - Employee Benefits	2,340.49	464.51		
	1XX Regu		n Programs - Elementary/Secondary				
		1XXX Inst	truction				
			2XX Personal Services - Employee Benefits	120,951.68	127,342.67		
		21XX Sup	port Services - Students				
			2XX Personal Services - Employee Benefits	25.34	0.00		
		222X Educ	cational Media Services				
			2XX Personal Services - Employee Benefits	5,457.30	3,691.37		
		23XX Sup	port Services - General Administration				
			2XX Personal Services - Employee Benefits	21,252.05	22,364.46		
		24XX Sup	port Services - School Administration				
			2XX Personal Services - Employee Benefits	1,583.86	976.24		
		25XX Sup	port Services - Business				
			2XX Personal Services - Employee Benefits	8,063.15	9,119.33		
		26XX Ope	ration and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	20,210.75	19,936.83		
		27XX Stud	lent Transportation Services				
			2XX Personal Services - Employee Benefits	13,805.37	14,713.31		
	280 Specia	l Education -	Local and State				
		1XXX Inst	truction				
			2XX Personal Services - Employee Benefits	15,154.25	15,288.85		
	390 State (Career & Tec	hnical Ed Entitlement - Undistributed				
		1XXX Inst	truction				
			2XX Personal Services - Employee Benefits	9,014.36	8,888.17		
	391 State (Career & Tec	hnical Ed Entitlement - Agriculture				
		4 7 7 7 7 7 7					
		1XXX Inst	truction				



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Curren	t Expenditu	res, Other Fir	nancing Us	es and Residual Equity	Transfers O	ut:			Fund (Code 14
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	610 Adult	Continuing I	Education 1	Programs						
		1XXX Ins	truction							
			2XX Pe	rsonal Services - Employ	ee Benefits			0.00		942.47
	710 Schoo	-		cular Activities						
		27XX Stu	dent Trans	portation Services						
			2XX Pe	rsonal Services - Employ	ee Benefits			1,047.91		616.51
		34XX Ext	racurricula	nr - Activities						
			2XX Pe	rsonal Services - Employ	ee Benefits			4,062.20	5	,837.49
	720 Schoo	l Sponsored A	Athletics							
				rsonal Services - Employ		366.38		349.85		
		35XX Ext	racurricula	ar - Athletics						
			2XX Pe		5,181.48	3,825.87				
	910 Food	Services								
		31XX Foo								
				rsonal Services - Employ				7,132.26	11,543.93	
Total C	Current Expe	nditures, Oth	er Financi	ng Uses and Residual E	quity Transf	fers Out:		241,085.40	251	,292.95
				Schedule Of C	<mark>hanges V</mark>	<mark>Vorksh</mark>	ieet		Fund (Code 14
Begini	ning Fund Ba	lance							80,687.83	(1)
Total (Current Reve	nues, Other Fi	nancing So	arces and Residual Equity	y Transfers Ir	1			273,925.90	(2)
Total (Current Expe	nditures, Other	r Financing	Uses and Residual Equit	y Transfers C	Out			251,292.95	(3)
Increa	se/Decrease o	f Reserve for	Inventories							
5	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for	Encumbran	ces						
-	Γhis Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balan	ce (1 + 2 - 3 +	4)						103,320.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
RC Revenue	2016 Value	
51 Resource Transfers Dist/Coops		
1510 Interest Earnings	1,247.37	
90 Resource Transfers Dist/Coops		
1900 Other Revenue from Local Sources	8,593.06	
90 Vo Ed Tech Ed/Industrial Arts		
3900 State Career & Technical Ed Entitlement	6,922.00	
20 ESEA Title I Capital Exp		
4200 Title I, Part A, Improving Basic Programs	26,102.00	
51 Vo Ed Carl Perkins Basic Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,379.00	
36 Resource Transfers Dist/Coops		
6100 Material Prior Period Revenue Adjustments	5,995.78	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,239.21	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function Object	2015 Value	2016 Value
003 Resource Transfers Dist/Coops		
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition		22,000.00
003 Subtotal		22,000.00
04 Resource Transfers Dist/Coops		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials		1,174.86
004 Subtotal	_	1,174.86
51 Resource Transfers Dist/Coops		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits		20.09
151 Subtotal	_	20.09
391 Vo Ed All Career & Tech Ed Programs		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services		250.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
6XX Supplies and Materials		168.28
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 15	
PRC Program Function Object	2015 Value	2016 Value
34XX Extracurricular - Activities		
5XX Other Purchased Services		2,724.21
391 Subtotal		3,142.49
392 Vo Ed All Career & Tech Ed Programs		
392 State Career & Technical Ed Entitlement - Business		
1XXX Instruction		
6XX Supplies and Materials		483.98
392 Subtotal		483.98
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
5XX Other Purchased Services		486.00
6XX Supplies and Materials		1,320.73
412 Subtotal		1,806.73
420 ESEA Title I Capital Exp		
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries		23,445.10
2XX Personal Services - Employee Benefits		2,640.69
420 Subtotal		26,085.79
451 Vo Ed Carl Perkins Basic Grant		
451 Carl Perkins (Federal Vo-Ed) - Basic Grant		
1XXX Instruction		
5XX Other Purchased Services		279.00
451 Subtotal		279.00
636 Resource Transfers Dist/Coops		
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
8XX Other Expenditures		279.79
636 Subtotal		279.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		55,272.73



Trustees' Financial Summary FY2015-16

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		Schedule Of C	<mark>hanges Worksh</mark>	eet		Fund Code 15	
Beginning Fund Balance					351,	,290.66	(1)
Total Current Revenues, Oth	ner Financing So	ources and Residual Equity	y Transfers In		50,	,239.21	(2)
Total Current Expenditures,	Other Financing	g Uses and Residual Equit	y Transfers Out		55,	,272.73	(3)
Increase/Decrease of Reserve	e for Inventories	S					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbra	nces					
This Year	0.00	Less Last Year	5,995.78	(4b)	-5,995.78		
					-5,	,995.78	(4)
Ending Fund Balance (1 + 2	- 3 + 4)				340,	,261.36	(5)

Project Reporter Summarie	s		
Project Reporter	Revenues	Expenditures	Difference
003 Resource Transfers Dist/Coops	0.00	22,000.00	-22,000.00
004 Resource Transfers Dist/Coops	0.00	1,174.86	-1,174.86
151 Resource Transfers Dist/Coops	1,247.37	20.09	1,227.28
190 Resource Transfers Dist/Coops	8,593.06	0.00	8,593.06
390 Vo Ed Tech Ed/Industrial Arts	6,922.00	0.00	6,922.00
391 Vo Ed All Career & Tech Ed Programs	0.00	3,142.49	-3,142.49
392 Vo Ed All Career & Tech Ed Programs	0.00	483.98	-483.98
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	1,806.73	-1,806.73
420 ESEA Title I Capital Exp	26,102.00	26,085.79	16.21
451 Vo Ed Carl Perkins Basic Grant	1,379.00	279.00	1,100.00
636 Resource Transfers Dist/Coops	5,995.78	279.79	5,715.99
Total	50,239.21	55,272.73	-5,033.52



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Curren	t Revenues, Other Fina	ancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 17
PRC	Revenue					2015 Value	2016 Va	alue
	1110 District Tax Lo	evy				59.75	5	,033.85
	1190 Penalties and I	nterest on Ta	xes			1.18		5.68
	1510 Interest Earnin	igs				11.26		65.71
Fotal C	Current Revenues, Otho	er Financing	Sources and Residual Equ	ity Transfers In:	:	72.19	5	,105.24
<mark>Curren</mark>	at Expenditures, Other	Financing U	ses and Residual Equity T	ransfers Out:			Fund (Code 17
PRC	Program Functio	n Object				2015 Value	2016 Va	lue
	610 Adult Continuir	ng Education	Programs					
	1XXX	Instruction						
		1XX P	ersonal Services - Salaries			1,372.50	1	,365.00
		2XX P	ersonal Services - Employee	Benefits		0.00		7.21
		3XX P	urchased Professional and T	echnical Services	3	0.00		90.00
		5XX C	Other Purchased Services			61.60		112.00
		6XX S	upplies and Materials			0.00		776.92
		7XX P	roperty and Equipment Acqu	uisition		5,919.96		0.00
	23XX S	Support Serv	ices - General Administrat	ion				
			ersonal Services - Salaries			4,305.00	4	,520.28
			ersonal Services - Employee			19.12		23.16
	26XX (_	d Maintenance of Plant Se					
			urchased Professional and T	echnical Services	3	0.00	1	,600.00
			urchased Property Services			0.00		661.23
			roperty and Equipment Acq			0.00		5,000.00
Fotal C	Current Expenditures, (Other Financ	ring Uses and Residual Equ	iity Transfers O	ut:	11,678.18		,155.80
			Schedule Of Ch	<mark>anges Work</mark>	sheet		Fund (Code 17
Beginn	ning Fund Balance						23,861.75	(1)
Total (Current Revenues, Other	Financing So	ources and Residual Equity	Γransfers In			5,105.24	(2)
Total (Current Expenditures, O	ther Financin	g Uses and Residual Equity	Transfers Out			25,155.80	(3)
Increa	se/Decrease of Reserve	for Inventorie	s					
-	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve	for Encumbra	nces					
-	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	3 + 4)					3,811.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Curren	nt Revenues, Otl	her Financi	Fund		d Code 18					
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Interes	st Earnings						1.54		16.18
	1900 Other	Revenue fro	om Local S	Sources				2,036.42		0.00
	1982 Summ	er Session -	Driver's E	Education Fees				200.00		,000.00
	3260 State I	Oriver's Edu	cation Rei	mbursement				4,372.19		,866.54
Total C	Current Revenu	es, Other F	inancing	Sources and Residual Equ	ity Transfe	rs In:		6,610.15	4	,882.72
<mark>Curren</mark>	nt Expenditures	<mark>, Other Fin</mark>	ancing Us	ses and Residual Equity T	ransfers Ou	t:			Fund (Code 18
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	180 Summer	School								
		1XXX Inst	truction							
			1XX P	ersonal Services - Salaries				0.00	4	,415.63
			2XX P	ersonal Services - Employee	e Benefits			0.00		23.78
			5XX O	ther Purchased Services				0.00		302.96
	1XX Regular	r Educatior	ı Progran	s - Elementary/Secondary	y					
		1XXX Inst	truction							
				ersonal Services - Salaries				5,900.63		0.00
			2XX Po	ersonal Services - Employee	e Benefits			28.44		0.00
			4XX P	archased Property Services				73.00		0.00
			5XX O	ther Purchased Services				668.65		0.00
Total C	Current Expend	itures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	6,670.72	4	,742.37
				Schedule Of Ch	anges W	<mark>orks</mark> l	neet		Fund (Code 18
Beginn	ning Fund Balan	ce							7,309.61	(1)
Total (Current Revenue	es, Other Fir	nancing So	ources and Residual Equity	Transfers In				4,882.72	(2)
Total (Current Expendi	tures, Other	Financing	Uses and Residual Equity	Transfers O	ıt			4,742.37	(3)
Increas	se/Decrease of R	Reserve for l	Inventorie	3						
7	This Year		0.00	Less Last Year	C	0.00	(4a)	0.00		
Increas	se/Decrease of R	Reserve for I	Encumbra	nces						
7	This Year		0.00	Less Last Year	C	0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	(1+2-3+	4)						7,449.96	(5)
	-									



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Curren	t Revenues, (Other Financ	ing Sourc	<mark>es and Residual Equity Tr</mark>	ansfers In:				Fund C	Code 20
PRC	Revenue							2015 Value	2016 Va	alue
	1900 Oth	er Revenue fro	om Local S	Sources				20.00	52	,441.26
	1910 Ren	tals						56,207.50		0.00
Fotal C	Current Reve	nues, Other F	inancing	Sources and Residual Equ	iity Transfei	rs In:		56,227.50	52	,441.26
Curren	t Expenditur	es, Other Fin	nancing Us	ses and Residual Equity T	<mark>ransfers Ou</mark>	t:			Fund (Code 20
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Secondary	y					
		26XX Ope	eration an	d Maintenance of Plant Se	ervices					
			4XX P	urchased Property Services				20,256.31	30),276.38
			5XX O	ther Purchased Services				0.00		21.32
			6XX S	upplies and Materials				2,029.13	16	5,007.16
				roperty and Equipment Acq	uisition			14,500.00		0.00
				ther Expenditures				1,000.00		500.00
		4XXX Fac		quisition and Construction	Services					
				urchased Property Services				0.00	11	,097.00
				upplies and Materials				0.00		808.76
				roperty and Equipment Acq				2,194.41		0.00
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	39,979.85		3,710.62
				Schedule Of Ch	<mark>anges W</mark>	orksl	neet		Fund (Code 20
Beginn	ning Fund Bal	ance							19,765.07	(1)
Total (Current Rever	nues, Other Fin	nancing So	ources and Residual Equity	Transfers In				52,441.26	(2)
Total (Current Exper	nditures, Other	r Financing	g Uses and Residual Equity	Transfers Ou	ıt			58,710.62	(3)
Increas	se/Decrease o	f Reserve for	Inventorie	s						
7	This Year		0.00	Less Last Year	0	0.00	(4a)	0.00		
Increas	se/Decrease o	f Reserve for	Encumbra	nces						
7	Γhis Year		0.00	Less Last Year	0	0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)						13,495.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	t Revenues, Otho	er Financi	ng Sourc	es and Residual Equity Tr	ansfers In:				Fund C	ode 21
PRC	Revenue							2015 Value	2016 Va	lue
	1510 Interest	Earnings						0.38		0.00
	5300 Operatir	ng Transfe	rs from O	ther Funds				9,838.22	8	,587.38
Total C	Current Revenues	s, Other F	inancing	Sources and Residual Equ	ity Transfers	In:		9,838.60	8	,587.38
Curren	t Expenditures, (Other Fin	ancing Us	ses and Residual Equity Tr	ransfers Out				Fund (Code 21
PRC	Program F	unction	Object					2015 Value	2016 Va	lue
	1XX Regular	Education	Progran	ns - Elementary/Secondary	7					
	12	XXX Inst	ruction							
			1XX P	ersonal Services - Salaries				0.00	5	,069.78
				ersonal Services - Employee				0.00		35.88
	23	3XX Supp	=	ices - General Administrat	tion					
			1XX P	ersonal Services - Salaries				0.00	1	,276.73
	910 Food Serv									
	31	1XX Food								
				ersonal Services - Salaries				0.00		406.69
Total C	Current Expendit	ures, Oth	er Financ	ing Uses and Residual Equ	uity Transfer	s Out	:	0.00	6	,789.08
				Schedule Of Ch	anges Wo	rksl	neet		Fund (Code 21
Beginn	ning Fund Balance	e							13,439.02	(1)
Total (Current Revenues,	, Other Fin	ancing So	ources and Residual Equity 7	Γransfers In				8,587.38	(2)
Total (Current Expenditu	res, Other	Financing	g Uses and Residual Equity	Transfers Out				6,789.08	(3)
Increas	se/Decrease of Re	serve for I	nventorie	S						
7	Γhis Year		0.00	Less Last Year	0.0	00	(4a)	0.00		
Increas	se/Decrease of Re	serve for I	Encumbra	nces						
7	This Year		0.00	Less Last Year	0.0	00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance (1	+ 2 - 3 +	4)						15,237.32	(5)



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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Other Fin	ancing Sources and Residual Equity Transfers In:		Fund Code 28
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax L	evy	23,494.19	19,982.26
	1190 Penalties and	Interest on Taxes	24.44	33.21
	1510 Interest Earnin	ngs	97.67	205.18
	3281 State Technol	ogy Aid	1,445.63	1,566.15
	3460 Montana Oil a	and Gas Tax	155,000.00	0.00
	6100 Material Prior	Period Revenue Adjustments	2,269.00	-3,833.61
Total C	furrent Revenues, Oth	er Financing Sources and Residual Equity Transfers In:	182,330.93	17,953.19
Curren	t Expenditures, Other	Financing Uses and Residual Equity Transfers Out:		Fund Code 28
PRC	Program Function	on Object	2015 Value	2016 Value
	1XX Regular Educa	ation Programs - Elementary/Secondary		
	1XXX	Instruction		
		3XX Purchased Professional and Technical Services	6,723.83	31,016.66
		4XX Purchased Property Services	519.60	2,042.46
		5XX Other Purchased Services	880.17	3,438.09
		6XX Supplies and Materials	64,343.68	37,864.45
		7XX Property and Equipment Acquisition	0.00	6,041.13
		810 Dues and Fees	793.00	96.00
	222X 1	Educational Media Services		
		6XX Supplies and Materials	3,790.00	3,353.00
	23XX	Support Services - General Administration		
		3XX Purchased Professional and Technical Services	5,314.04	3,296.25
		5XX Other Purchased Services	0.00	3,827.00
		6XX Supplies and Materials	2,219.41	153.73
		810 Dues and Fees	99.99	0.00
	26XX	Operation and Maintenance of Plant Services		
		4XX Purchased Property Services	44.00	0.00
		6XX Supplies and Materials	0.00	43.90
	280 Special Educati	on - Local and State		
	1XXX	Instruction		
		6XX Supplies and Materials	0.00	140.80
	390 State Career &	Technical Ed Entitlement - Undistributed		
	1XXX	Instruction		
		6XX Supplies and Materials	62.63	0.00
		880 Other Vocational Education Related Costs	550.32	0.00
	4.75	Other Financing Uses and Residual Equity Transfers Out:	85,340.67	91,313.47



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	Schedule Of Changes Worksheet								
Beginning Fund Balance					116,330.8	(1)			
Total Current Revenues, Other	er Financing So	ources and Residual Equity	Transfers In		17,953.19	9 (2)			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out									
Increase/Decrease of Reserve for Inventories									
This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increase/Decrease of Reserve	e for Encumbra	nces							
This Year	0.00	Less Last Year	0.00	(4b)	0.00				
					0.00) (4)			
Ending Fund Balance (1 + 2 - 3 + 4)									



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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

1900 Other Revenue from Local Sources 2,498,44 34,082.7 3445 State Cmbined Fund School Block Grant 8,922.1 0,000 3447 State Cmbined Fund School Block Grant 4,081.3 3,00 3447 State 5,491,760 520,000.00 7,000 7,	Currer	nt Revenues, Other Fina	ncing Sources and Residual Equity Transfers In:		Fund Code 29		
1900 Other Revenue Toward Sources 2,498,44 34,082.75 3445 State Combined Block Grant 3,921.6 0.00 0.00 3460 More Toward Sources 3470 More 3460	PRC	Revenue		2015 Value	2016 Value		
3445 Stare Combined Fluck Grant Reimbursement 4,081,33 0,000		1510 Interest Earning	şs	128.79	1,055.32		
347 SB9 Combined Block Grant Reimbursement 4,081.3 30.00 3460 Mortina Cital and Cita Tax 549,176.05 520,000.00 7549,176.05 520,000.00 7549,176.05 7535,138.00 7549,176.05 7535,138.00 7549,176.05 7535,138.00 7549,176.05 7535,138.00 7549,176.05 7535,138.00 7549,176.05		1900 Other Revenue	from Local Sources	2,498.44	14,082.72		
Table Tabl		3445 State Combined	Fund School Block Grant	8,922.16	0.00		
Total Current Reversion Filancing Sources and Residual Equity Transfers Duts Sources Sourc		3447 SB96 Combined	d Block Grant Reimbursement	4,081.33	0.00		
PRC		3460 Montana Oil an	d Gas Tax	549,176.05	520,000.00		
PRC Program Function Object 2016 Value 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XXX Personal Services - Salaries 387,137.41 195,751.5 1XX Personal Services - Salaries 387,137.41 50,236.4 4 SXX Purchased Professional and Technical Services 2,580.00 3,160.0 5 XX Other Purchased Services 4,781.28 19,165.3 8 XX Other Expenditures 0.00 1,061.1 21XX Support Services - Suddents 8 XX Other Expenditures 818.83 0.00 8 XX Other Expenditures 818.83 0.00 8 XX Other Expenditures 119.25 0.00 1 XX Personal Services - Sularies 2,122.50 0.00 1 XX Personal Services - Salaries 2,122.50 0.00 1 XX Personal Services - Salaries 0.00 600.00 1 XX Personal Services - Salaries 0.00 600.00 1 XX Personal Services - Sularies 0.00 600.0	Total (Current Revenues, Other	Financing Sources and Residual Equity Transfers In:	564,806.77	535,138.04		
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 387,137.41 195,751.5 2XX Personal Services - Employee Benefits 51,667.14 50,236.4 3XXX Purchased Professional and Technical Services 2,580.00 3,1600. 5XX Other Purchased Services 4,781.28 1,525.4 6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.00 8XX Other Expenditures 119.25 0.00 221X Improvement of Instruction Services 119.25 0.00 22XX Personal Services - Salaries 2,122.50 0.00 22XX Personal Services - Employee Benefits 11.40 0.00 22XX Personal Services - Employee Benefits 1,384.64 0.00 600.00 6XX Supplies and Materials 1,384.64 0.00 6XX Supplies and Materials 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.00 6XX Supplies and Materials 0.00 0.00 0.	Currer	nt Expenditures, Other F	Financing Uses and Residual Equity Transfers Out:		Fund Code 29		
1XXX Instruction 1XXX Personal Services - Salaries 387,137.41 195,751.5 2XX Personal Services - Employee Benefits 51,667.14 50,236.4 3XX Purchased Professional and Technical Services 2,580.00 3,160.00 5XX Other Purchased Services 4,781.28 1,525.4 6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1	PRC	Program Function	ı Object	2015 Value	2016 Value		
1XX Personal Services - Salaries 387,137.41 195,751.5 2XX Personal Services - Employee Benefits 51,667.14 50,236.4 3XX Purchased Professional and Technical Services 2,580.00 3,160.0 5XX Other Purchased Services 4,781.28 1,525.4 6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.00 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 <t< td=""><td></td><td>_</td><td>ion Programs - Elementary/Secondary</td><td></td><td></td></t<>		_	ion Programs - Elementary/Secondary				
2XX Personal Services - Employee Benefits 51,667.14 50,236.4 3XXX Purchased Professional and Technical Services 2,580.00 3,160.0 5XX Other Purchased Services 4,781.28 1,525.4 6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 2,122.50 0.0 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 6XX Supplies and Materials 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 200.0 26XX Operation and Maintenance of Plant Services 0.00 135.5 280 Special Education - Local and State <td></td> <td></td> <td></td> <td></td> <td></td>							
3XX Purchased Professional and Technical Services 2,580.00 3,160.00 5XX Other Purchased Services 4,781.28 1,525.4 6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Semployee Benefits 11.40 0.0 222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 24XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State <td <="" colspan="2" td=""><td></td><td></td><td>1XX Personal Services - Salaries</td><td>387,137.41</td><td>195,751.57</td></td>	<td></td> <td></td> <td>1XX Personal Services - Salaries</td> <td>387,137.41</td> <td>195,751.57</td>				1XX Personal Services - Salaries	387,137.41	195,751.57
5XX Other Purchased Services 4,781.28 1,525.4 6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 6XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6			2XX Personal Services - Employee Benefits	51,667.14	50,236.49		
6XX Supplies and Materials 40,720.88 19,165.3 8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9 <td></td> <td></td> <td>3XX Purchased Professional and Technical Services</td> <td>2,580.00</td> <td>3,160.00</td>			3XX Purchased Professional and Technical Services	2,580.00	3,160.00		
8XX Other Expenditures 0.00 1,061.1 21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 0.00 600.0 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 32,999.99 30,246.2 5XX Other Purchased Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			5XX Other Purchased Services	4,781.28	1,525.41		
21XX Support Services - Students 3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 399.24 21.9 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			6XX Supplies and Materials	40,720.88	19,165.33		
3XX Purchased Professional and Technical Services 818.33 0.0 8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services			8XX Other Expenditures	0.00	1,061.16		
8XX Other Expenditures 119.25 0.0 221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9		21XX St	upport Services - Students				
221X Improvement of Instruction Services 1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 0.00 600.0 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 399.24 21.9 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			3XX Purchased Professional and Technical Services	818.33	0.00		
1XX Personal Services - Salaries 2,122.50 0.0 2XX Personal Services - Employee Benefits 11.40 0.0 222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 399.24 21.9 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			8XX Other Expenditures	119.25	0.00		
2XX Personal Services - Employee Benefits 11.40 0.00 222X Educational Media Services 0.00 600.0 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 399.24 21.9 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9		221X In	provement of Instruction Services				
222X Educational Media Services 5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			1XX Personal Services - Salaries	2,122.50	0.00		
5XX Other Purchased Services 0.00 600.0 6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			2XX Personal Services - Employee Benefits	11.40	0.00		
6XX Supplies and Materials 1,384.64 0.0 23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9		222X Ed	lucational Media Services				
23XX Support Services - General Administration 3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			5XX Other Purchased Services	0.00	600.00		
3XX Purchased Professional and Technical Services 32,999.99 30,246.2 5XX Other Purchased Services 6XX Supplies and Materials 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 4XX Purchased Property Services 5XX Other Purchased Services 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62			6XX Supplies and Materials	1,384.64	0.00		
5XX Other Purchased Services 0.00 225.0 6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9		23XX St	upport Services - General Administration				
6XX Supplies and Materials 0.00 290.4 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			3XX Purchased Professional and Technical Services	32,999.99	30,246.27		
26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 3,513.62 173.9			5XX Other Purchased Services	0.00	225.00		
4XX Purchased Property Services 0.00 135.5 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			6XX Supplies and Materials	0.00	290.45		
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9		26XX O	peration and Maintenance of Plant Services				
1XXX Instruction 5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9			4XX Purchased Property Services	0.00	135.50		
5XX Other Purchased Services 399.24 21.9 6XX Supplies and Materials 3,513.62 173.9		280 Special Education	n - Local and State				
6XX Supplies and Materials 3,513.62 173.9		1XXX I	nstruction				
••			5XX Other Purchased Services	399.24	21.97		
8XX Other Expenditures 495.00 0.0			6XX Supplies and Materials	3,513.62	173.95		
one one of the one of			8XX Other Expenditures	495.00	0.00		



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Curren	nt Expenditui	es, Other Fir	nancing Us	ses and Residual Equity Tr	ansfers Out:			Fund (Code 29
PRC	Program	Function	Object				2015 Value	2016 Va	lue
		21XX Sup	port Servi	ices - Students					
			3XX Pu	urchased Professional and To	echnical Service	S	1,464.16		577.50
	390 State	Career & Teo							
		1XXX Ins	truction						
			5XX O	ther Purchased Services			486.78		985.83
			6XX St	applies and Materials			745.43		0.00
	710 Schoo	=		cular Activities					
		34XX Ext		ar - Activities					
				ther Purchased Services			6,018.40	8	3,375.60
				applies and Materials			0.00		200.00
	720 Schoo	l Sponsored A							
		35XX Ext		ar - Athletics					
				applies and Materials			1,343.82		0.00
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	iity Transfers C	ut:	538,809.27	312	2,732.03
				Schedule Of Ch	<mark>anges Work</mark>	sheet		Fund (Code 29
Begin	ning Fund Bal	lance						138,564.68	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity 7	Transfers In			535,138.04	(2)
Total	Current Exper	nditures, Other	r Financing	Uses and Residual Equity	Γransfers Out			312,732.03	(3)
Increa	ase/Decrease o	f Reserve for	Inventories	3					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease o	f Reserve for	Encumbrai	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)					360,970.69	(5)



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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	39,480.28	0.00
	1510 Interest Earnings	506.18	1,355.88
	1900 Other Revenue from Local Sources	0.00	550.00
	3460 Montana Oil and Gas Tax	571,422.99	677,534.82
	5200 Sale or Compensation for Loss of Assets	90.00	0.00
	6100 Material Prior Period Revenue Adjustments	301.18	0.00
Total C	urrent Revenues, Other Financing Sources and Residual Equity Transfers In:	611,800.63	679,440.70
Curren	Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 61
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	6XX Supplies and Materials	2,871.00	5,880.52
	7XX Property and Equipment Acquisition	9,836.35	0.00
	21XX Support Services - Students		
	6XX Supplies and Materials	0.00	516.60
	222X Educational Media Services		
	6XX Supplies and Materials	0.00	387.85
	23XX Support Services - General Administration		
	3XX Purchased Professional and Technical Services	4,253.00	125.00
	4XX Purchased Property Services	0.00	20.00
	5XX Other Purchased Services	4,716.84	458.37
	6XX Supplies and Materials	0.00	1,296.16
	24XX Support Services - School Administration		
	6XX Supplies and Materials	0.00	275.75
	25XX Support Services - Business		
	5XX Other Purchased Services	0.00	325.00
	6XX Supplies and Materials	588.00	760.00
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	119,278.89	102,276.63
	2XX Personal Services - Employee Benefits	6,158.53	4,685.52
	3XX Purchased Professional and Technical Services	2,376.56	2,442.56
	4XX Purchased Property Services	108,077.19	152,164.16
	5XX Other Purchased Services	351.91	28,934.41
	6XX Supplies and Materials	63,226.72	84,452.14
	7XX Property and Equipment Acquisition	16,250.00	24,407.90
	8XX Other Expenditures	81.00	271.00



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Curre	nt Expenditu	res, Other Fin	ancing Us	ses and Residual Equity Tr	ansfers Out:			Fund (Code 61
PRC	Program	Function	Object				2015 Value	2016 Val	lue
		27XX Stud	dent Tran	sportation Services					
			7XX P	roperty and Equipment Acqu	isition		1,214.07		0.00
		4XXX Fac							
			3XX P	urchased Professional and Te	echnical Services		346.50	42	,849.17
4XX Purchased Property Services							38,193.17	2	,782.58
			6XX S	applies and Materials			0.00	2	,114.21
			7XX P	operty and Equipment Acqu	isition		88,502.77	29	,450.00
			8XX O	ther Expenditures			108,681.56		0.00
	280 Specia	al Education -	Local an	d State					
		1XXX Ins	truction						
			6XX St	applies and Materials			0.00		275.00
	910 Food	Services							
		31XX Foo	d Services	i .					
			7XX Pr	coperty and Equipment Acqu	isition		0.00	3	,296.38
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers Ou	ıt:	575,004.06	490	,446.91
				Schedule Of Cha	anges Works	heet		Fund (Code 61
Begin	ning Fund Ba	lance						480,294.15	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity T	ransfers In			679,440.70	(2)
Total	Current Expe	nditures, Other	Financing	g Uses and Residual Equity T	Transfers Out			490,446.91	(3)
Increa	ise/Decrease o	of Reserve for	Inventorie	S					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	of Reserve for	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)					669,287.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	t Revenues, O	ther Financi	ing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	Code 84
PRC	Revenue							2015 Value	2016 Va	alue
	1700 Stude	ent Extracurri	cular Acti	vity Receipts				94,971.50		0.00
190 R	esource Trans	sfers Dist/Co	ops							
	1700 Stude	ent Extracurri	cular Acti	vity Receipts				0.00	91	,016.53
Total C	Current Reven	ues, Other F	inancing	Sources and Residual Equ	ity Transfers	ln:		94,971.50	91	,016.53
Curren	t Expenditure	es, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out:				Fund (Code 84
PRC	Program	Function	Object					2015 Value	2016 Va	lue
700 E	XTRACURRI		eration of XXX S	Non-Educational Services tudent Extracurricular S AND ACTIVITIES	3			91,845.83		0.00
		3XXX Ope	eration of	Non-Educational Services	S					
				tudent Extracurricular				0.00		,715.58
Total C	Current Expen	ditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfers	Out:		91,845.83	65	,715.58
				Schedule Of Ch	anges Wor	<mark>ksh</mark>	eet		Fund (Code 84
Begini	ning Fund Bala	ance							65,715.58	(1)
Total (Current Reveni	ues, Other Fir	nancing So	ources and Residual Equity	Transfers In				91,016.53	(2)
Total (Current Expend	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out				65,715.58	(3)
Increa	se/Decrease of	Reserve for l	Inventorie	S						
-	This Year		0.00	Less Last Year	0.00)	(4a)	0.00		
Increa	se/Decrease of	Reserve for l	Encumbra	nces						
-	This Year		0.00	Less Last Year	0.00)	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	e (1 + 2 - 3 +	4)						91,016.53	(5)



Trustees' Financial Summary FY2015-16

Submit ID: 0785-33365318

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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	52,400.04	55,025.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	89,623.22	88,100.04
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	852,662.11	840,055.53
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	52,438.29	6,742.70
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	748.31	716.82
XX	XXX	26XX	41X	Energy Utility Services	61,102.57	69,404.09
XX	XXX	4XXX	710	Land	46,666.66	0.00
XX	XXX	4XXX	715	Land Improvements	3,846.85	51,450.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	44,016.69	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	27,820.80
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	27,820.80
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	9,273.60
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	40,061.96
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	125,153.46
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



FY2015-16

Submit ID: 0785-33365318

43 Roosevelt County

0785 Bainville K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	94,367.09	15,093.43	0.00	0.00	0.00
280	1XXX	2XX	7,688.30	2,049.36	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,417.76	0.00	0.00	0.00	0.00
280	1XXX	6XX	848.91	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	462.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,226.61	0.00	0.00	0.00	0.00
Totals			108,010.67	17,142.79	0.00	0.00	0.00

125,153.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



43 Roosevelt County

0785 Bainville K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

~	. •	Begining	Adjust-	A 7 70.0		Ending	
Gove	rnmental	Balance	ments	Additions	Removals	Balance	
***	Land	370,995.13	0.00	127,215.87	0.00	498,211.00	
***	Buildings	6,191,645.26	0.00	15,800.11	0.00	6,207,445.37	
***	Machinery and Equipment	1,324,231.58	0.00	111,056.93	0.00	1,435,288.51	
	Construction in Progress	122,740.21	0.00	0.00	0.00	122,740.21	
	Totals at Historical Cost	8,009,612.18	0.00	254,072.91	0.00	8,263,685.09	
Depre	ciation						
	Building Accum	2,355,952.91	0.00	370,822.09	0.00	2,726,775.00	
	Machinery and Equipment Accum	552,951.26	-1,053.26	0.00	0.00	551,898.00	
	Total Accumulated Depreciation	2,908,904.17	-1,053.26	370,822.09	0.00	3,278,673.00	
	nmental Activities, Capital Assets, Net cumulated Depreciation	5,100,708.01	1,053.26	-116,749.18	0.00	4,985,012.09	

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

^{***} Has comments.



43 Roosevelt County

0785 Bainville K-12 Schools

	Schedule of Changes in Long-Term Liabilities							
	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018	
Governmental Activities *								
Compensated Absences	73,974.41	0.00	0.00	2,983.58	70,990.83	70,990.83	0.00	
Loans Payable	320,327.99	0.00	105,744.21	0.00	214,583.78	106,758.24	107,825.54	
Total Governmental Activity								
Non-bond Long-Term Liabilities	394,302.40	0.00	105,744.21	2,983.58	285,574.61	177,749.07	107,825.54	

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

- * Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.
- ** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



43 Roosevelt County

0785 Bainville K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				_
Net Pension - PERS	391,427.47	0.00	11,409.29	380,018.18
Net Pension - TRS	1,343,196.00	132,303.00	0.00	1,475,499.00